

## **Form 2 BUSINESS RULES - TAX YEAR 2005 Version 060906**

Rule Number	Rule Text	Error Category	Severity		Changes
F2-001	The Form 2, Part B Income, Line 4, Rental, Royalty and REMIC income or loss amount does not agree with the amount from the Schedule E, Line 4.	Data Mismatch	Reject	Form 2	New
F2-002	The Form 2, Part B Income, Line 7, Total 5.3 Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-003	The Form 2, Part B Income, Line 9, Total 5.3 Income less deductions allowed decedents amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-004	The Form 2, Part B Income, Line 11, Total 5.3 Income taxable to fiduciary amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-005	The Form 2, Part B Income, Line 13, Net Part B 5.3 Income amount taxable to fiduciary has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-006	The Form 2, Part A Interest and Dividend Income, Line 14, Part A 5.3% Interest and Dividend Income amount does not agree with the amount from the Schedule B, Line 39.	Data Mismatch	Reject	Form 2	New
F2-007	The Form 2, Part A Interest and Dividend Income, Line 16, Total Part A 5.3% Interest and Dividend Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-008	The Form 2, Part A Interest and Dividend Income, Line 18, Part A Interest and Dividend Income taxable to fiduciary amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-009	The Form 2, Part A Interest and Dividend Income, Line 20, Net Part A Interest and Dividend Income taxable to fiduciary amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-010	The Form 2, Part A Interest and Dividend Income, Line 21, Net Part A and Part B 5.3% Income taxable to fiduciary amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-011	The Form 2, Part A Interest and Dividend Income, Line 22, Net Taxable Income at 5.3% amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-012	The Form 2, Part A 12% Capital Gains, Line 23, Taxable Part A 12% Capital Gains amount does not agree with the amount from the Schedule B, Line 40.	Data Mismatch	Reject	Form 2	New
F2-013	The Form 2, Part A 12% Capital Gains, Line 25, Total Part A 12% Capital Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-014	The Form 2, Part A 12% Capital Gains, Line 27, Part A 12% Capital Gains taxable to fiduciary amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-015	The Form 2, Part A 12% Capital Gains, Line 29, Net Part A 12% Capital Gain Income Taxable to fiduciary amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-016	The Form 2, Part A 12% Capital Gains, Line 30, 12% Tax amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-017	The Form 2, Part C 5.3% Capital Gains, Line 31, Part C 5.3% Long-Term Capital Gains amount does not agree with the amount from the Schedule D, Line 18.	Data Mismatch	Reject	Form 2	New
F2-018	The Form 2, Part C 5.3% Capital Gains, Line 33, Total Part C 5.3% Long Term Capital Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-019	The Form 2, Part C 5.3% Capital Gains, Line 35, Part C 5.3% Long Term Capital Gains taxable to fiduciary amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-020	The Form 2, Part C 5.3% Capital Gains, Line 37, Net Part C 5.3% Long Term Capital Gain income taxable to fiduciary amount has been calculated incorrectly.	Math Error	Reject	Form 2	New

Rule Number	Rule Text	Error Category	Severity		Changes
F2-021	The Form 2, Part C 5.3% Capital Gains, Line 38, Tax on Part C 5.3% Long Term Capital Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-022	The Form 2, Part C 5.3% Capital Gains, Line 40, Total Tax amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-023	The Form 2, Part C 5.3% Capital Gains, Line 49, Total Credits amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-024	The Form 2, Part C 5.3% Capital Gains, Line 50, Tax after Credits amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-025	The Form 2, Part C 5.3% Capital Gains, Line 56, Total Tax Payments amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-026	The Form 2, Part C 5.3% Capital Gains, Line 57, Overpayment amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-027	The Form 2, Part C 5.3% Capital Gains Line 59, Refund amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-028	The Form 2, Part C 5.3% Capital Gains, Line 60, Tax Due amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-029	The Form 2, Schedule B, Line 4, Total Interest and Dividends amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-030	The Form 2, Schedule B, Line 6, Interest from Massachusetts Banks amount does not agree with the amount from Form 2, Line 5.	Data Mismatch	Reject	Form 2	New
F2-031	The Form 2, Schedule B, Line 8, Total Adjustments amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-032	The Form 2, Schedule B, Line 9, Subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-033	The Form 2, Schedule B, Line 11, Subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-034	The Form 2, Schedule B, Line 13, Long Term Capital gains on Collectibles amount does not agree with the amount from Schedule D, Line 11.	Data Mismatch	Reject	Form 2	New
F2-035	The Form 2, Schedule B, Line 15, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-036	The Form 2, Schedule B, Line 17, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-037	The Form 2, Schedule B, Line 21, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Deleted
F2-038	The Form 2, Schedule B, Line 22, Short Term Capital Losses applied against Interest and Dividends mount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-039	The Form 2, Schedule B, Line 23, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-040	The Form 2, Schedule B, Line 25, Short Term Losses available for carryover amount has been calculated incorrectly and/or does not agree with the amount from Line 41.	Data Mismatch/ Math Error	Reject	Form 2	New
F2-041	The Form 2, Schedule B, Line 26, Short Term gains and Long Term Gains on Collectibles amount does not agree with the amount from Schedule Line 22.	Data Mismatch	Reject	Form 2	New
F2-042	The Form 2, Schedule B, Line 28, Subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-043	The Form 2, Schedule B, Line 29, Long Term Gains Deduction amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-044	The Form 2, Schedule B, Line 30, Short term Gains after Long Term Gains Deduction amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-045	The Form 2, Schedule B, Line 31, amount does not agree with the amount from Line 11.	Data Mismatch	Reject	Form 2	New

Rule Number	Rule Text	Error Category	Severity		Changes
F2-046	The Form 2, Schedule B, Line 32, Short Term Losses applied against Interest and Dividends amount does not agree with the amount from Line 22.	Data Mismatch	Reject	Form 2	New
F2-047	The Form 2, Schedule B, Line 33, Subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-048	The Form 2, Schedule B, Line 35, Adjusted Interest and Dividends amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-049	The Form 2, Schedule B, Line 36, Adjusted Gross Interest, Dividends and Certain Capital Gains and Losses amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-050	The Form 2, Schedule B, Line 37, Expense and fiduciary compensation deduction amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-051	The Form 2, Schedule B, Line 38, Taxable Interest and Dividends and Certain Capital Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-052	The Form 2, Schedule B, Line 39, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-053	The Form 2, Schedule B, Line 40, Taxable 12% Capital Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-054	The Form 2, Schedule B, Line 41, Available Short Term-Losses Carryover amount has been calculated incorrectly or does not agree with the amount from Schedule B, Line 25.	Data Mismatch/ Math Error	Reject	Form 2	New
F2-055	The Form 2, Schedule D, Line 8, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-056	The Form 2, Schedule D, Line 12, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-057	The Form 2, Schedule D, Line 14, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-058	The Form 2, Schedule D, Line 16, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-059	The Form 2, Schedule D, Line 18, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-060	The Form 2, Schedule E, Line 1, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-061	The Form 2, Schedule E, Line 4, Total Rental, Royalty and REMIC Income amount has been calculated incorrectly or does not agree with the amount from Form 2, Line 4.	Data Mismatch/ Math Error	Reject	Form 2	New
F2-062	The Form 2, Schedule F, Line 2, Total Gross 5.3 Income does not agree with the amount from Form 2, Line 7.	Data Mismatch	Reject	Form 2	New
F2-063	The Form 2, Schedule F, Line 3, Percentage of Total taxed by other Jurisdictions amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-064	The Form 2, Schedule F, Line 4, Massachusetts Tax on 5.3% Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-065	The Form 2, Schedule F, Line 5, Percentage of Massachusetts Tax amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-066	The Form 2, Schedule F, Line 7, Allowable Credit amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Line 41.	Data Mismatch/ Math Error	Reject	Form 2	New
F2-067	The Form 2, Schedule H, Part 1, Line 1, Total Expenses amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-068	The Form 2, Schedule H, Part 1, Line 3, Total Taxable and Nontaxable Part A Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-069	The Form 2, Schedule H, Part 1, Line 4, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New

Rule Number	Rule Text	Error Category	Severity		Changes
F2-070	The Form 2, Schedule H, Part 1, Line 5, amount has been calculated incorrectly and/or does not agree with the amount from Schedule B, Line 37a.	Math Error, Data Mismatch	Reject	Form 2	New
F2-071	The Form 2, Schedule H, Part 2, Line 7, Total Taxable 5.3% Income amount does not agree with the amount from Form 2, Line 7.	Data Mismatch	Reject	Form 2	New
F2-072	The Form 2, Schedule H, Part 2, Line 8, Total Part A Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-073	The Form 2, Schedule H, Part 2, Line 9, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-074	The Form 2, Schedule H, Part 2, Line 10, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-075	The Form 2, Schedule H, Part 2, Line 11, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-076	The Form 2, Schedule H, Part 2, Line 12, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-077	The Form 2, Schedule H, Part 2, Line 13, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-078	The Form 2, Schedule H, Part 2, Line 14, Total Taxable and Nontaxable Income amount does not agree with the amount from Form 2, Schedule H, Line 8.	Data Mismatch	Reject	Form 2	New
F2-079	The Form 2, Schedule H, Part 2, Line 15, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-080	The Form 2, Schedule H, Part 2, Line 16, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-081	The Form 2, Schedule H, Part 2, Line 17, amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-082	The Form 2, Schedule H, Part 2, Line 18, amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Schedule B, Line 37b.	Data Mismatch/ Math Error	Reject	Form 2	New
F2-083	The Form 2, Schedule IDD, Part 1, Line 1, Total Part B 5.3 % Income amount does not agree with the amount from Form 2, Line 9.	Data Mismatch	Reject	Form 2	New
F2-084	The Form 2, Schedule IDD, Part 1, Line 4, Total Distributions amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-085	The Form 2, Schedule IDD, Part 1, Line 5, Income Distribution Deduction amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Line 10.	Data Mismatch/ Math Error	Reject	Form 2	New
F2-086	The Form 2, Schedule IDD, Part 2, Line 6, Total Part A 5.3 % Interest and Dividend Income amount does not agree with the amount from Form 2, Line 16.	Data Mismatch	Reject	Form 2	New
F2-087	The Form 2, Schedule IDD, Part 2, Line 9, Total Distributions amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-088	The Form 2, Schedule IDD, Part 2, Line 10, Income Distribution Deduction amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Line 17.	Data Mismatch/ Math Error	Reject	Form 2	New
F2-089	The Form 2, Schedule IDD, Part 3, Line 11, Total Part A 12% Capital Gains amount does not agree with the amount from Form 2, Line 25.	Data Mismatch	Reject	Form 2	New
F2-090	The Form 2, Schedule IDD, Part 3, Line 14, Total Distributions amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-091	The Form 2, Schedule IDD, Part 3, Line 15, Income Distribution Deduction amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Line 26.	Data Mismatch/ Math Error	Reject	Form 2	New

Rule Number	Rule Text	Error Category	Severity		Changes
F2-092	The Form 2, Schedule IDD, Part 4, Line 16, Total Part C 5.3 Long Term Capital Gains amount does not agree with the amount from Form 2, Line 33.	Data Mismatch	Reject	Form 2	New
F2-093	The Form 2, Schedule IDD, Part 4, Line 19, Total Distributions amount has been calculated incorrectly.	Math Error	Reject	Form 2	New
F2-094	The Form 2, Schedule IDD, Part 3, Line 20, Income Distribution Deduction amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Line 34.	Data Mismatch/ Math Error	Reject	Form 2	New
F2-095	The Form 2 was received with no Amended Flag and an original Form 2 has already been filed.	Duplicate	Reject	Form 2	New
F2-096	The Amended Form 2 was received where no original Form 2 has been filed.	Filing Error	Reject	Form 2	New
F2-097	The Amended Form 2 was received where an Amended Form 2 has already been filed. If another Amended Form 2 must be filed it must be done so on paper.	Filing Error	Reject	Form 2	New
F2-098	The Amended Form 2 indicates an increase in tax and the tax amount is less than or equal to the original Form 2 tax amount.	Data Mismatch	Reject	Form 2	New
F2-099	The Amended Form 2 indicates no change in tax and the tax amount is greater than or less than the original Form 2 tax amount.	Data Mismatch	Reject	Form 2	New
F2-100	The Amended Form 2 indicates a decrease in tax and the tax amount is greater than or equal to the original Form 2 tax amount	Data Mismatch	Reject	Form 2	New
F2-101	DOR needs more information regarding your request for a reduction in tax. Please go to <a href="http://www.dor.state.ma.us">www.dor.state.ma.us</a> to print and complete Form CA-6 and submit all required documents to PO Box 7031, Boston, MA 02204	No error	Accept	Form 2	Text Change
F-M8736-002	The Form M-8736, Line 6, amount has been calculated incorrectly.	Math Error	Reject	Form M-8736	New
F-M8736-003	The Form M-8736, Line 7, Amount of tax due amount has been calculated incorrectly	Math Error	Reject	Form M-8736	New
F-M8736-004	Extension must be filed no later than it's due date	Filing Error	Reject	Form M-8736	New
F-M8736-005	The extension payment settlement date is greater than the due date.	Incorrect Data	Reject	Form M-8736	New
R0000-001	The return type must be specified for each return in the return header.	Missing Data	Reject	Form 2	OK
R0000-002	The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.	Missing Data	Reject	Form 2	OK
R0000-003	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject	Form 2	OK
R0000-004	SSN of the Preparer is invalid or missing.	Incorrect Data	Reject	Form 2	OK
R0000-005	EIN of the Preparer Firm is invalid or missing.	Incorrect Data	Reject	Form 2	OK
R0000-006	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Incorrect Data	Reject	Form 2	OK
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Incorrect Data	Reject	Form 2	OK

Rule Number	Rule Text	Error Category	Severity		Changes
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	Form 2	OK
R0000-009	"Tax Year" in the Return Header must equal processing year <b>2006</b> .	Incorrect Data	Reject	Form 2	Changed
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Data Mismatch	Reject	Form 2	OK
R0000-011	The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.	Incorrect Data	Reject	Form 2	Delete
R0000-012	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Incorrect Data	Reject	Form 2	OK
R0000-013	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Data Mismatch	Reject	Form 2	OK
R0000-014	The EIN for the return is not registered with the Massachusetts Department of Revenue.	Data Mismatch	Reject	Form 2	Delete
R0000-015	The Whole Dollar method must be used.	Data Mismatch	Reject	Form 2	OK
R0000-016	The vendor code is invalid or missing	Data Mismatch	Reject	Form 2 Form M-8736	New
T0000-001	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject	Form 2	OK
T0000-002	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject	Form 2	OK
T0000-003	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject	Form 2	OK
T0000-004	The ETIN or FID used to logon to EMS or selected on the internet must match the ETIN or FID found in the transmission header.	Data Mismatch	Reject	Form 2	OK
T0000-005	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".	Incorrect Data	Reject	Form 2	OK
X0000-001	The XML data has failed schema validation	XML Error	Reject	Form 2	OK
X0000-002	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject	Form 2	OK
X0000-003	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject	Form 2	OK
X0000-004	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject	Form 2	OK
X0001-005	ReturnVersion attribute contained an invalid year/version combination	Incorrect Data	Reject	Form 2	OK
X0001-006	Return XML was malformed or invalid	XML Error	Reject	Form 2	OK
X0001-007	The "schemaLocation" attribute of the return was missing or invalid	XML Error	Reject	Form 2	OK
X0001-008	The schemaLocation attribute of the return is not supported for this MIME X-eFileRoutingCode code	XML Error	Reject	Form 2	New

#### Change Log

F2-034	The Form 2, Schedule B, Line 13, Long Term Capital gains on Collectibles amount does not agree with the amount from Schedule D, Line 11.	Data Mismatch	Reject	Form 2	Text Edited
--------	--	---------------	--------	--------	-------------

F2-037	The Form 2, Schedule B, Line 21, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Deleted
F2-054	The Form 2, Schedule B, Line 41, Available Short Term-Losses Carryover amount has been calculated incorrectly or does not agree with the amount from Schedule B, Line 25.	Data Mismatch/ Math Error	Reject	Form 2	Text Edited
F2-101	DOR needs more information regarding your request for a reduction in tax. Please go to <a href="http://www.dor.state.ma.us">www.dor.state.ma.us</a> to print and complete Form CA-6 and submit all required documents to PO Box 7031, Boston, MA 02204	No error	Accept	Form 2	Text Change
F-M8736-001	The Form M-8736, Line 1, Total tax you expect to owe for 2004, does not agree with Form 2, Line 43.	Data Mismatch	Reject	Form 2	Deleted
F-M8736-005	The extension payment settlement date is greater than the due date.	Incorrect Data	Reject	Form M-8736	New
R0000-016	The vendor code is invalid or missing	Data Mismatch	Reject	Form 2 Form M-8736	New
X0001-008	The schemaLocation attribute of the return is not supported for this MIME X-eFileRoutingCode code	XML Error	Reject	Form 2	New